IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

MONDAY, THE 2ND JULY 2007 / 11TH ASHADHA 1929

ST.Rev..No. 3 of 2005

TA.228/1998 of SALES TAX APPELLATE TRIBUNAL, ADDL.BENCH, KOZHIKODE.
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REVISION PETITIONER/APPELLANT/REVENUE

STATE OF KERALA REP.BY DEPUTY COMMISSIONER (LAW), COMMERCIAL TAXES, ERNAKULAM.

BY SENIOR GOVERNMENT PLEADER SRI MUHAMMED RAFIQ

RESPONDENT: RESPONDENT/ASSESSEE

M/S. ALAPPATT PALATHINGAL FASHION JEWELLERY, JAIL ROAD, KOZHIKODE.

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 02/07/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

S.T.Rev. No.3 of 2005 & C.M.Appln. No.4 of 2005

Dated, this the 2nd day of July, 2007

ORDER

H.L. DATTU, CJ.

The revenue being aggrieved by the order passed by the Sales Tax Appellate Tribunal in T.A.No.228/1998 dated 22.7.2003 is before us in this revision petition.

2. In filing the revision petition there is a delay of 308 days. To condone the said delay, C.M.Appln.No.4/2005 is filed under section 5 of the Limitation Act. Along with the said application a stereotyped affidavit is also filed. In the said affidavit except stating that the papers were moving from table to table, no other explanation is offered by the revenue for the delay in filing the revision petition. The delay is fatal to the proceedings. Further, we are not convinced with the reasons assigned by the revenue to condone the delay. Therefore, the delay in filing the revision petition cannot be condoned by us. Accordingly the application for condonation of delay requires to be rejected and it is rejected.

Consequently the revision petition is also rejected. Ordered accordingly.

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.

mt/